

SENATE BILL 1247

By Henry

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to taxes and surcharges.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(a)(13), is amended by deleting in the first sentence the language “more than two (2) times a year to two (2) or more persons for the purpose of making sales at retail of tangible personal property” and by substituting instead the following:

more than two (2) times a year to five (5) or more persons for the purpose of making sales at retail of tangible personal property

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.